

MAINE STATE LEGISLATURE

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N I N E T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 730

H. P. 486

House of Representatives, February 13, 1957.

Speaker laid before the House and on motion of Mr. Brockway of Milo referred to Committee on Taxation. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Emery of Palmyra.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Imposing a Tax on Dry Beans.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 16, §§ 282-293, additional. Chapter 16 of the Revised Statutes is hereby amended by adding thereto 12 new sections to be numbered 282-293, to read as follows:

‘Maine Dry Bean Tax.

Sec. 282. Purpose. The production of dry beans is one of the most important agricultural industries of this State and sections 282 to 293, inclusive, were enacted into law to conserve and promote the prosperity and welfare of this State and of the dry bean industry of this State by fostering and promoting better methods of production, merchandising, and advertising the said dry bean industry of this State.

Sec. 283. Definitions. The terms used in sections 222 to 233, inclusive, shall be construed as follows:

“Bag” shall mean 100 pounds of dry beans;

“Dry Beans” shall mean and include all dry edible beans;

“Shipment” shall be deemed to take place when the dry beans are located within the State in the car, boat, truck or other conveyance in which the dry beans are to be transported;

“Shipper” shall mean any person, partnership, association, firm or corporation engaged in the shipping of dry beans or transporting his own dry beans, whether as owner, agent or otherwise, to other than a licensed shipper.

Sec. 284. Tax on dry beans. A tax is levied and imposed at the rate of 4c per bag on all dry beans raised in this State, except that no tax shall be imposed upon any dry beans which are retained by the grower to be used by him for seed purposes or for home consumption.

Sec. 285. When tax due. The tax imposed by section 284 shall be due upon any particular lot or quantity of dry beans under the provisions of section 288.

Sec. 286. Shippers to file applications with State Tax Assessor; shippers not to ship until certificate is issued. Every shipper of dry beans, as defined in section 283, shall file an application with the State Tax Assessor, on forms prescribed and furnished by the State Tax Assessor which shall contain the name under which such shipper is transacting business within the State, the place or places of business and location of loading and shipping places and agents of the shipper; the names and addresses of the several persons constituting a firm or partnership and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the State. The State Tax Assessor will then issue a certificate to the shipper and no shipper shall sell or ship any dry beans, as defined in section 283, until such certificate is furnished as required by this section.

Sec. 287. Shipper entitled to deduct tax from selling price. Each shipper purchasing dry beans and paying, or becoming liable to pay, the tax imposed by section 284 shall charge and collect from the seller a tax at the rate of 2c per bag, to be deducted from the purchase price of all dry beans subject to the tax so purchased by such shipper.

Sec. 288. Report of shipments; time tax due. Every shipper shall keep as a part of his permanent records a record of all purchases, sales and shipments of dry beans, which said records shall be open for inspection at all times as provided and every shipper shall, on or before the 15th day of each month, render a report to the State Tax Assessor stating the quantity of dry beans received, sold or shipped by him during the preceding calendar month, on forms to be furnished by said Tax Assessor, and said report shall contain such further information pertinent thereto as said State Tax Assessor shall prescribe. On or before the 1st day of the calendar month succeeding the filing of said report, each shipper shall pay to the State Tax Assessor a tax at the rate of 4c per bag upon all dry beans so reported as purchased, sold or shipped, as determined by the State Tax Assessor. The State Tax Assessor shall pay over all receipts from such tax the Treasurer of State daily.

Sec. 289. Authority to inspect. The State Tax Assessor or his duly authorized agent shall have authority to enter any place of business of any shipper, or any car, boat, truck or other conveyance in which dry beans are to be transported and to inspect any books or records of any shipper for the purpose of determining what dry beans are taxable under the provisions of sections 282 to 293, inclusive, or for the purpose of determining the truth or falsity of any statement or return made by any shipper and he shall have authority to delegate such power to the Commissioner of Agriculture, his deputies, agents, servants or employees.

Sec. 290. False return or violation of provisions; tax may be collected by civil action; jurisdiction. Any shipper of dry beans, as defined in section 283, who shall make any false or fraudulent report or return required by sections 282 to 293, inclusive, or who shall evade or violate any of the provisions of said sections, shall be punished by a fine of not more than \$100. Whenever any shipper shall fail to pay any tax due under the provisions of said sections, within the time limited herein, the Attorney General shall enforce payment of such tax by civil action against such shipper for the amount of such tax, either in the Superior Court or municipal court in and for the county in which such shipper has his residence or established place of business.

Sec. 291. Appropriation of moneys received. Moneys received through the provisions of sections 282 to 293, inclusive, by the Treasurer of State shall be appropriated and used for the following purposes:

I. For the collection of the tax provided for by section 284 and the enforcement of all the provisions of sections 282 to 293, inclusive.

II. The balance shall be expended under the direction of the Maine Dry Bean Commission in advertising and in research for the purpose of promoting the dry bean industry. The Commission may use the advise and facilities of the Department of Development of Industry and Commerce in carrying out the provisions of this subsection.

Sec. 292. Maine Dry Bean Commission. The Maine Dry Bean Commission shall consist of 5 members to be appointed by the Commissioner of Agriculture from representatives of the dry bean industry in this State. Each member shall be appointed for a term of 2 years or until his successor is duly appointed and qualified. In case of a vacancy caused by death, resignation or otherwise, the vacancy shall be filled by the Commissioner for the unexpired period of the term. The said Commission may work with the Department of Development of Industry and Commerce in carrying out the provisions of sections 282 to 293, inclusive. The members of the Commission shall receive neither compensation nor reimbursement for their expenses incurred in the performance of their duties.

Sec. 293. Tax in addition to other taxes. All taxes imposed and collected under the provisions of sections 282 to 293, inclusive, shall be in addition to any other taxes legally imposed or collected under any other provision of the law of the State now or hereafter in force.'